

orphans' court assesses among the parties interested in the estate. Where the constitutionality of the collateral inheritance tax laws is raised, an appeal lies. This section held to have been complied with. *Tyson v. State*, 28 Md. 585.

1904, art. 81, sec. 131. 1894, ch. 493, sec. 115½.

134. Whenever an interest in any estate, real, personal or mixed, less than an absolute interest, shall be devised or bequeathed to or for the use and benefit of any person or object, not exempted from the tax under section 120, then only such interest so devised or bequeathed shall be liable for said tax; and it shall be the duty of the orphans' court of the county or city in which administration is granted, or any other court assuming jurisdiction over such administration, to determine as soon after administration is granted as possible, on application of such person or object, the value of such interest liable for said tax, by deducting from the whole value of the estate so much thereof as shall be the value of the interest therein of any person who, under said section 120, is exempt from said tax, and the residue thereof shall be the value of said interest upon which said tax is payable; and said tax so ascertained shall be paid by such person or object within ninety days from such ascertainment, with interest thereon at six per cent. per annum, after the expiration of twelve (12) months from the date of the death of the decedent, under whose will or by whose intestacy said interest is acquired, if said tax has not sooner been paid, or within ninety days from the time that it shall be ascertained that such person or object shall be entitled to any such interest in any estate; but such tax shall bear interest at the rate of 6 per cent. per annum from the expiration of twelve (12) months from said death; but if such person or object shall fail to pay said tax, as above provided, then such person or object shall at the time when he, she or it comes into possession of such estate, pay a tax as provided for in said section 120, on the whole value thereof.

Ibid. sec. 132. 1888, art. 81, sec. 116. 1860, art. 81, sec. 138. 1847, ch. 222, sec. 6. 1874, ch. 483, sec. 127. 1904, ch. 222.

135. If any of the parties mentioned in sections 132 and 133 shall refuse or neglect to pay the several proportions so decreed by the orphans' court within thirty days from the time of such decree, the court shall order and direct the executor or administrator to sell all the right, title and interest of such party in and to said estate or property, or so much thereof as the court may deem necessary, to pay his proportion of said tax and all expenses of sale; provided, however, that nothing in this section contained shall be construed to confer authority on the orphans' court to order the sale for the satisfaction of collateral inheritance tax of any life interest after the expiration of four years from the date of the death of the decedent, who shall have died seized and possessed of the property, or of any remainder or revisionary* interest after the expiration of four years from the date at which such interest shall vest in possession. Sections 131, 132, 133 and 135 shall take effect from April 1, 1904, and be retroactive.

*Evidently a typographical error in the act.